

RECONCILIATION OF GAAP TO NON-GAAP MEASURES

(Dollars in millions)

	FY05	FY06	FY07	FY08	FY09
<u>License Updates & Support</u>					
GAAP					
Revenue	5,330	6,636	8,329	10,328	11,754
Expense	618	719	842	997	1,088
Total Margin	4,712	5,917	7,487	9,331	10,666
Total Margin %	88%	89%	90%	90%	91%
Adjustments					
Revenue (1)	320	391	212	179	243
Expense (2)	(2)	(3)	(11)	(10)	(13)
Total Margin	322	394	223	189	256
Total Margin %	101%	101%	105%	106%	105%
Non-GAAP					
Revenue	5,650	7,027	8,541	10,507	11,997
Expense	616	716	831	987	1,075
Total Margin	5,034	6,311	7,710	9,520	10,922
Total Margin %	89%	90%	90%	91%	91%

- (1) Estimated revenue related to assumed support contracts that are not recognized due to business combination accounting rules
- (2) Stock-based compensation